



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: BAGLEY MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 195  
BAGLEY, WI 53801

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I DEANNA MARTIN of  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/16/2001  
(Date)

UTILITY CASHIER

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** BAGLEY MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 195  
BAGLEY, WI 53801**When was utility organized?** 1/1/1954**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS DEANNA MARTIN**Title:** UTILITY CASHIER**Office Address:**P.O. BOX 195  
BAGLEY, WI 53801**Telephone:** (608) 996 - 2346**Fax Number:****E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** COLLINS & ASSOCIATES, S.C.**Title:****Office Address:** COLLINS & ASSOCIATES, S.C.516 S MARQUETTE RD.  
P.O. BOX 120  
PRAIRIE DU CHIEN, WI 53821**Telephone:** (608) 326 - 6456**Fax Number:** (608) 326 - 5100**E-mail Address:** collins@mhtc.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR CHARLES STAGMAN**Title:** VILLAGE PRESIDENT**Office Address:**P.O. BOX 195  
BAGLEY, WI 53801**Telephone:** (608) 996 - 2203**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** COLLINS & ASSOCIATES, S.C.**Title:****Office Address:** COLLINS & ASSOCIATES, S.C.

516 S MARQUETTE RD.

P.O. BOX 120

PRAIRIE DU CHIEN, WI 53821

**Telephone:** (608) 326 - 6456**Fax Number:** (605) 326 - 5100**E-mail Address:** collins@mhtc.net**Date of most recent audit report:** 6/14/2000**Period covered by most recent audit:** 01/01/99-12/31/99

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR CHARLES STAGMAN**Title:** VILLAGE PRESIDENT**Office Address:**

P.O. BOX 195

BAGLEY, WI 53801

**Telephone:** (608) 996 - 2203**Fax Number:****E-mail Address:**

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**Name:** MR KEN VAN LOO**Title:** UTILITY MANAGER**Office Address:**

500 S. BAGLEY

BAGLEY, WI 53801

**Telephone:** (608) 996 - 2769**Fax Number:****E-mail Address:**

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**Name:** MS DEANNA MARTIN**Title:** UTILITY CASHIER**Office Address:**

P.O. BOX 195

BAGLEY, WI 53801

**Telephone:** (608) 996 - 2346**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MS DEANNA MARTIN, UTILITY CASHIER

MR CHARLES STAGMAN, VILLAGE PRESIDENT

## IDENTIFICATION AND OWNERSHIP

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**Is sewer service rendered by the utility?**  
**Names of persons rendering the utility on/committee:**

If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:                     

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?    NO

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**Provide the following information regarding the provider(s) of contract services:**

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    )    -

**Fax Number:** (    )    -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	96,430	97,889	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	32,287	28,011	<b>2</b>
Depreciation Expense (403)	19,486	18,597	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	20,477	20,225	<b>5</b>
<b>Total Operating Expenses</b>	<b>72,250</b>	<b>66,833</b>	
<b>Net Operating Income</b>	<b>24,180</b>	<b>31,056</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>24,180</b>	<b>31,056</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	4,143	3,598	<b>9</b>
Miscellaneous Nonoperating Income (421)	40,183	50,900	<b>10</b>
<b>Total Other Income</b>	<b>44,326</b>	<b>54,498</b>	
<b>Total Income</b>	<b>68,506</b>	<b>85,554</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>68,506</b>	<b>85,554</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	4,363	5,243	<b>13</b>
Amortization of Debt Discount and Expense (428)	187	187	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	27,400	27,734	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>31,950</b>	<b>33,164</b>	
<b>Net Income</b>	<b>36,556</b>	<b>52,390</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	189,379	131,500	<b>19</b>
Balance Transferred from Income (433)	36,556	52,390	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	5,489	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>225,935</b>	<b>189,379</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED FROM BANK ACCOUNTS	2,118	4
INTEREST EARNED FROM VILLAGE HYDRANT LOAN	2,025	5
<b>Total (Acct. 419):</b>	<b>4,143</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
SPECIAL ASSESSMENTS	40,183	6
<b>Total (Acct. 421):</b>	<b>40,183</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	96,430	0	0	0	<b>96,430</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>96,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,430</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,046,729	1,042,015	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	147,801	127,105	<b>2</b>
<b>Net Utility Plant</b>	<b>898,928</b>	<b>914,910</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	42,538	0	<b>5</b>
Other Investments (124)	0	6,500	<b>6</b>
Special Funds (125)	60,001	56,226	<b>7</b>
<b>Total Other Property and Investments</b>	<b>102,539</b>	<b>62,726</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	56,469	45,404	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	15,516	11,642	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	15,300	43,261	<b>14</b>
Materials and Supplies (150)	0	650	<b>15</b>
Prepayments (165)	197	242	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>87,482</b>	<b>101,199</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	6,926	7,113	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>6,926</b>	<b>7,113</b>	
<b>Total Assets and Other Debits</b>	<b>1,095,875</b>	<b>1,085,948</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	14,152	14,152	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	225,935	189,379	<b>23</b>
<b>Total Proprietary Capital</b>	<b>240,087</b>	<b>203,531</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	571,300	581,400	<b>25</b>
Other long-Term Debt (224)	74,403	90,644	<b>26</b>
<b>Total Long-Term Debt</b>	<b>645,703</b>	<b>672,044</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	445	798	<b>28</b>
Payables to Municipality (233)	39,059	30,992	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	9,576	10,355	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>49,080</b>	<b>42,145</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	161,005	168,228	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,095,875</b>	<b>1,085,948</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,046,729	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,046,729</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	147,801	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>147,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>898,928</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	127,105				<b>127,105</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	19,486				<b>19,486</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,835				<b>1,835</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	70				<b>70</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>21,391</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,391</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	695				<b>695</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>695</b>	<b>19</b>
<b>Balance End of Year</b>	<b>147,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>147,801</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.05%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility		650	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>650</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
MORTGAGE REVENUE BOND	7,113	187	6,926	1
<b>Total</b>			<b>6,926</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	14,152	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>14,152</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
MORTGAGE REVENUE BOND	04/20/1998	10/01/2038	4.75%	571,300	1
<b>Total for Account 223</b>				<b>571,300</b>	
<b>Other Long-Term Debt (224)</b>					
F & M BANK	04/21/1994	04/21/2004	5.50%	74,403	2
<b>Total for Account 224</b>				<b>74,403</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	20,477	2
Charged electric department expense		3
Charged sewer department expense	731	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>21,208</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	19,971	6
Social Security taxes	1,070	7
PSC Remainder Assessment	167	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>21,208</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
MORTGAGE REVENUE BOND	6,885	27,400	27,557	6,728	2
<b>Subtotal</b>	<b>6,885</b>	<b>27,400</b>	<b>27,557</b>	<b>6,728</b>	
<b>Other long-Term Debt (224)</b>					
F & M BANK	3,470	4,363	4,985	2,848	3
<b>Subtotal</b>	<b>3,470</b>	<b>4,363</b>	<b>4,985</b>	<b>2,848</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>10,355</b>	<b>31,763</b>	<b>32,542</b>	<b>9,576</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	168,228	0	0	0	0	<b>168,228</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
ASSESSMENT/INVESTMENT CANCELLED	7,223					<b>7,223</b>	<b>5</b>
<b>Balance End of Year</b>	<b>161,005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>161,005</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
PRIOR YEARS TAX ROLL ITEMS AND COSTS DUE FROM VILLAGE	12,317	1
PRIOR YEARS COSTS DUE FROM SEWER	30,221	2
<b>Total (Acct. 123):</b>	<b>42,538</b>	
<b>Other Investments (124):</b>		
NONE		3
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DEPRECIATION FUND	6,486	4
INTEREST & BOND REDEMPTION FUND	6,455	5
BOND RESERVE FUND	47,060	6
<b>Total (Acct. 125):</b>	<b>60,001</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	15,516	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>15,516</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
2000 COSTS DUE FROM SEWER	8,731	15
2000 VILLAGE HYDRANT LOAN PAYMENT	2,421	16
2000 VILLAGE BANK LOAN PAYMENT	4,148	17
<b>Total (Acct. 145):</b>	<b>15,300</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	197	18
<b>Total (Acct. 165):</b>	<b>197</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
1998 LOAN FROM GARBAGE FUND	8,000	21
PAYROLL TAXES PAID BY VILLAGE	7,166	22
2000 TAX EQUIVALENT	19,971	23
TWO HYDRANTS PAID BY VILLAGE	3,922	24
<b>Total (Acct. 233):</b>	<b>39,059</b>	
<b>Other Deferred Credits (253):</b>		
NONE		25
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,044,372	0	0	0	<b>1,044,372</b>	<b>1</b>
Materials and Supplies	325	0	0	0	<b>325</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	137,453	0	0	0	<b>137,453</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	164,616	0	0	0	<b>164,616</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>742,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>742,628</b>	
Net Operating Income	24,180	0	0	0	<b>24,180</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.26%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.26%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	14,152	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	207,657	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>221,809</b>	
<b>Net Income</b>		
Net Income	36,556	5
<b>Percent Return on Proprietary Capital</b>	<b>16.48%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

See Accountants' Compilation Report

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### Income Statement Account Details (Page F-02)

Per review response:

The special assessments reported in Account 421 on page F-2 are financing the addition of water and sewer service to the River of Lakes resort area of the village.

PJL

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### Balance Sheet (Page F-05)

See Accountants' Compilation Report

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### Contributions in Aid of Construction (Account 271) (Page F-17)

Charge of \$7,222.50 is the result of a special assessment/investment that was cancelled by the Village Board.

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Contacts (Page iv)**

October 18, 2001

Ms. Deanna Martin, Utility Cashier  
Bagley Municipal Water Utility  
P.O. Box 195  
Bagley, WI 53801-0195

2000 Analytical Review DWCCA-310-PJL

Dear Ms. Martin:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. The utility explained on page W-10 that there would be a water leak locator hired in the spring to investigate the cause of the 40 percent water loss reported on line 19. Please provide a report of the results of that investigation and explain what action has been taken to resolve the water loss problem.
2. Please provide an explanation of what is being financed by the special assessments reported in Account 421 on page F-2.
3. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$562 (see enclosed worksheet). Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4 and confirm that the utility will use our method to calculate the charge in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is [leegep@psc.state.wi.us](mailto:leegep@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\310.doc

Enclosure

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Date: December 4, 2001

From: Marlene Vogt @ Collins & Associates, S.C.  
For: Deanna Martin  
Bagley Municipal Water Utility

To: Peter J. Leege  
Public Service Commission

Re: October 18, 2001 Letter Response

The following information is in response to your October 18, 2001 letter:

1. Water Leak Locators of Platteville and Rural Water Leak Locators were hired to find leaks during this year and some leaks were found. Village Water and Sewer employees also found a major leak this year. All leaks have been repaired.
2. The special assessments reported in Account 421 on page F-2 are financing the addition of water and sewer service to the River of Lakes resort area of the village.
3. Mains of all sizes were used to calculate this charge. From now on only mains four inches and larger will be used to calculate this amount.

Please contact Deanna Martin if any additional information is needed.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Bagley Municipal Water Utility  
P.O. Box 195  
Bagley, Wisconsin 53801

We have compiled the accompanying Public Service Commission Report of the Bagley Municipal Water Utility of the Village of Bagley, Wisconsin for the year ended December 31, 2000, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the utility. We have not audited or reviewed the accompanying report and, accordingly, do not express an opinion or any other form of assurance on it.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

COLLINS & ASSOCIATES, S.C.

Prairie du Chien, Wisconsin  
March 16, 2001

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	93,102	1
<b>Total Sales of Water</b>	<b>93,102</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	3,328	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>3,328</b>	
<b>Total Operating Revenues</b>	<b>96,430</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	23,233	5
General Operating Expenses (680-690)	9,054	6
<b>Total Operation and Maintenance Expenses</b>	<b>32,287</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	19,486	7
Amortization Expense (404)		8
Taxes (408)	20,477	9
<b>Total Other Operating Expenses</b>	<b>39,963</b>	
<b>Total Operating Expenses</b>	<b>72,250</b>	
<b>NET OPERATING INCOME</b>	<b>24,180</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	374	6,760	57,762	4
Commercial	17	791	3,603	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>391</b>	<b>7,551</b>	<b>61,365</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		30,960	8
Other Sales to Public Authorities (464)	6	70	777	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>398</b>	<b>7,621</b>	<b>93,102</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	30,960	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>30,960</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,887	7
<b>Other (specify):</b>		
REVENUE FROM VILLAGE HYDRANT LOAN	396	8
WELL FEES FOR CAPPING WELLS	45	9
<b>Total Other Water Revenues (474)</b>	<b>3,328</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	11,409	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,332	3
Chemicals (630)		4
Supplies and Expenses (640)	4,883	5
Repairs of Water Plant (650)	4,609	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>23,233</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	2,400	8
Office Supplies and Expenses (681)	1,186	9
Outside Services Employed (682)	5,085	10
Insurance Expense (684)	383	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>9,054</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>32,287</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		19,971	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		731	2
<b>Net property tax equivalent</b>		<b>19,240</b>	
Social Security		1,070	3
PSC Remainder Assessment		167	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>20,477</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.233893				3
County tax rate	mills		5.507795				4
Local tax rate	mills		0.789669				5
School tax rate	mills		17.048819				6
Voc. school tax rate	mills		2.101746				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.681922</b>				10
Less: state credit	mills		2.033326				11
<b>Net tax rate</b>	mills		<b>23.648596</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>0.789669</b>				14
<b>Combined School Tax Rate</b>	mills		<b>19.150565</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.940234</b>				17
<b>Total Tax Rate</b>	mills		<b>25.681922</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.776431</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.648596</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.361497</b>				21
Utility Plant, Jan. 1	\$	<b>1,042,015</b>	1,042,015				22
Materials & Supplies	\$	<b>650</b>	650				23
<b>Subtotal</b>	\$	<b>1,042,665</b>	<b>1,042,665</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,042,665</b>	<b>1,042,665</b>				26
Assessment Ratio	dec.		0.855093				27
<b>Assessed Value</b>	\$	<b>891,576</b>	<b>891,576</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.361497</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>16,371</b>	<b>16,371</b>				30
Tax Equivalent per 1994 PSC Report	\$	19,971					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>19,971</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	4,297		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	53,932		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>58,229</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	40,974		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	33,082		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>74,056</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	50		23
<b>Total Water Treatment Plant</b>	<b>50</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	50		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			4,297	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			53,932	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>58,229</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			40,974	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			33,082	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>74,056</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			50	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>50</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			50	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	94,743		26
Transmission and Distribution Mains (343)	513,646		27
Fire Mains (344)	0		28
Services (345)	134,231		29
Meters (346)	91,315	1,140	30
Hydrants (348)	69,127	3,922	31
Other Transmission and Distribution Plant (349)	117		32
<b>Total Transmission and Distribution Plant</b>	<b>903,229</b>	<b>5,062</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	109	347	35
Computer Equipment (372.1)	1,683		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	4,659		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>6,451</b>	<b>347</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,042,015</b>	<b>5,409</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,042,015</b>	<b>5,409</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			94,743	26
Transmission and Distribution Mains (343)			513,646	27
Fire Mains (344)			0	28
Services (345)			134,231	29
Meters (346)	270		92,185	30
Hydrants (348)	400		72,649	31
Other Transmission and Distribution Plant (349)			117	32
<b>Total Transmission and Distribution Plant</b>	<b>670</b>	<b>0</b>	<b>907,621</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)	25		431	35
Computer Equipment (372.1)			1,683	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			4,659	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>25</b>	<b>0</b>	<b>6,773</b>	
<b>Total utility plant in service directly assignable</b>	<b>695</b>	<b>0</b>	<b>1,046,729</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>695</b>	<b>0</b>	<b>1,046,729</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,404	1,404	1
February			1,455	1,455	2
March			1,035	1,035	3
April			755	755	4
May			1,086	1,086	5
June			967	967	6
July			1,243	1,243	7
August			1,119	1,119	8
September			1,235	1,235	9
October			1,314	1,314	10
November			1,119	1,119	11
December			1,044	1,044	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>13,776</b>	<b>13,776</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				12,776	16
Less: Water sold				7,621	17
Losses and unaccounted for				5,155	18
Percent unaccounted for to the nearest whole percent (%)				40%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Majority of water loss was due to leaks that can't be found. Will have a special locator come in spring to try to solve the problem.					
Maximum gallons pumped by all methods in any one day during reporting year				87	21
Date of maximum: 7/27/2000					22
Cause of maximum:					23
Leak					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/21/2000					25
Total KWH used for pumping for the year				22,032	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL - WISCONSIN ST, BAGLEY	1	275	6	20,000	Yes	<b>1</b>
WELL - WILLOW LANE, BAGLEY	2	285	6	20,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	1	2	1
Location	WISCONSIN STREET	WILLOW LANE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE N.W.	PEERLESS	5
Year Installed	1992	1987	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	340	300	8
Pump Motor or Standby Engine Mfr	LAYNE N.W.	V.S.	10
Year Installed	1992	1987	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	20	30	13

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		<b>3</b>
Year constructed	1987		<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE		<b>5</b>
Elevation difference in feet (See Headnote 3.)	0		<b>6</b>
Total capacity in gallons	84,000		<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)			<b>10</b>
Filters, type (gravity, pressure, other, none)			<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			<b>12</b>
Is a corrosion control chemical used (yes, no)?			<b>13</b>
Is water fluoridated (yes, no)?			<b>14</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	200	0	0	0	200
M	D	1.500	88	0	0	0	88
M	D	2.000	576	0	0	0	576
M	D	4.000	978	0	0	0	978
M	D	6.000	6,832	0	0	0	6,832
P	D	6.000	10,378	0	0	0	10,378
P	D	8.000	2,870	0	0	0	2,870
<b>Total Within Municipality</b>			<b>21,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,922</b>
<b>Total Utility</b>			<b>21,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,922</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	388	0	0	0	388		1
M	2.000	3	0	0	0	3		2
<b>Total Utility</b>		<b>391</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>391</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	430	12	9	0	433	0	1
1.000	2	0	0	0	2	0	2
1.500	3	0	0	0	3	0	3
<b>Total:</b>	<b>435</b>	<b>12</b>	<b>9</b>	<b>0</b>	<b>438</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	383	12	0	5	0	33	433	1
1.000	0	2	0	0	0	0	2	2
1.500	1	1	0	1	0	0	3	3
<b>Total:</b>	<b>384</b>	<b>15</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>33</b>	<b>438</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	53	2	2		53	2
<b>Total Fire Hydrants</b>	<b>53</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>53</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	51
Number of distribution system valves end of year:	112
Number of distribution valves operated during year:	26

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

SUPPLIES AND EXPENSE (640) INCREASE OF \$2,288 DUE TO NUMEROUS WATER LEAKS.

WAGES (600) INCREASE OF \$3,408 DUE TO INCREASE WORK WITH MORE CUSTOMERS AND  
AFTER A YEAR'S EXPERIENCE.

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### Meters (Page W-17)

No Meters were tested in 2000.

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### Hydrants and Distribution System Valves (Page W-18)

Water Utility only operated 26 distribution valves during 2000.

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